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Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations

Updated performance report of the United Nations Transition Assistance Group

Report of the Secretary-General*

Summary

The present report contains the updated performance report of the United Nations Transition Assistance Group (UNTAG).

The report contains information on income and expenditure, assets, outstanding liabilities and reserve and fund balances as at 30 June 2002, which are briefly summarized as follows:

Description	*Amount (Thousands of United States dollars)*
Cash assets	38 995
Less: Liabilities	10
Cash available for credit to Member States	**38 985**
Uncollected assessments and other receivables	122
Fund balance	**39 107**

The actions to be taken by the General Assembly are set out in section III of the report.

* The present report was delayed owing to internal consultations.

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I. Introduction

1. The United Nations Transition Assistance Group (UNTAG) was established by the Security Council in its resolution 435 (1978) of 29 September 1978 for a period of up to 12 months to ensure the early independence of Namibia through free and fair elections under the supervision and control of the United Nations.

2. By its resolution 629 (1989) of 16 January 1989, the Security Council subsequently decided that 1 April 1989 should be the date on which implementation of resolution 435 (1978) would begin and requested the Secretary-General to prepare at the earliest possible date a report to the Council on the implementation of resolution 435 (1978), taking into account all relevant developments since the adoption of that resolution.

3. The Security Council, in its resolution 643 (1989) of 31 October 1989, expressed its full support for the Secretary-General in his efforts to ensure that resolution 435 (1978) was fully implemented and requested him to prepare appropriate plans for mobilizing all forms of assistance, including technical, material and financial support to the people of Namibia during the period following the elections for the Constituent Assembly until the accession to independence.

4. In its resolution 652 (1990) of 17 April 1990, the Security Council recommended to the General Assembly that the Republic of Namibia be admitted to membership in the United Nations.

II. Updated financial performance report

5. As shown in table 1 below, income to UNTAG totalled $416,162,000, derived from assessed contributions and $23,736,000 from voluntary contributions. The total assessed contributions were fully appropriated by the General Assembly for the operation of UNTAG.

Table 1

Income, expenditure and fund balance for the period from inception (27 March 1998) to 30 June 2002 (UNTAG)

(Thousands of United States dollars)

	Amount
Income	
Assessed contributions	416 162
Voluntary contributions	23 736
Total	439 898
Expenditure	
Expenditure	374 185
Savings on or cancellation of prior period obligations	(32 016)
Net expenditure	**342 169**
Unencumbered balance	97 729
Credits returned to Member States	(66 896)
Balance of appropriations	**30 833**
Interest income	44 709
Other/miscellaneous income	13 387
Prior period adjustments	(579)
Transfer to Peacekeeping Reserve Fund	(49 243)
Fund balance	**39 107**

6. Expenditure amounted to $374,185,000 and was partly offset by $32,016,000 in savings on or cancellation of prior period obligations, thereby resulting in net expenditure of $342,169,000.

7. The Secretary-General, in his final performance report (A/47/555), recommended that the unencumbered balance of $2,006,977 gross ($1,952,629 net) be returned to Member States and that the remainder, consisting of interest and additional miscellaneous income, be retained in the Special Account until a decision was taken by the General Assembly regarding the Peacekeeping Reserve Fund.

8. The General Assembly, in its resolution 47/207 of 22 December 1992, decided that the unencumbered balance of appropriations of $2,006,977 gross ($1,952,629 net) should be credited to Member States and that any additional amount remaining in the Special Account after liquidation of obligations owed to Member States should be transferred to the Peacekeeping Reserve Fund.

9. Consequentially, an amount of $49,243,000 was transferred to the Peacekeeping Reserve Fund during the course of 1993.

10. Information on UNTAG assets, liabilities and fund balance as at 30 June 2002 is shown in table 2 below.

Table 2
Assets, liabilities and fund balance as at 30 June 2002 (UNTAG)
(Thousands of United States dollars)

	Amount
Assets	
Cash assets	38 995
Less: Liabilities	10
Net cash available to Member States	**38 985**
Uncollected assessments	122
Net assets	**39 107**
Fund balance	
Balance of appropriations	30 833
Interest income	44 709
Other miscellaneous income	13 387
Prior period adjustments	(579)
Transfer to the Peacekeeping Reserve Fund	(49 243)
Fund balance	**39 107**

III. Actions to be taken by the General Assembly

11. **In the light of the overall financial situation of the Organization and the fact that as at 15 March 2003 assessed contributions to peacekeeping in the amount of $1.5 billion remain unpaid, the Secretary-General proposes that the return of cash available for credit to Member States be suspended until the financial situation improves.**